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Trustee in Bankruptcy

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

In re

RALPH STEWART SIMPSON,

Debtor.

Case No. 15-42420 CN
Chapter 7

**MOTION FOR ORDER AUTHORIZING PAYMENT OF CHAPTER 7
ADMINISTRATIVE TAX**

Marlene G. Weinstein, Trustee in Bankruptcy of the above Debtor, hereby moves the Court for an order authorizing her to pay capital gains tax on the sale of the real property commonly known as 3233 Harrison Street, Oakland, California, to the Department of the Treasury and the California Franchise Tax Board.

There was a large capital gain on the sale of the Harrison Street property. The Trustee's accountants have prepared tax returns, making use of all available deductions, and have calculated that the federal tax due to the Department of the Treasury is \$122,006 and that the state tax due to the California Franchise Tax Board is \$34,818. It is the Trustee's intent to pay these amounts to the tax agencies in satisfaction of Chapter 7 capital gains tax.

The Trustee is providing you notice that she will pay these sums in conformity with *In re Cloobek*, 788 F. 3d 1243 (9th Cir. 2015), which requires notice of such payments to creditors and other parties in interest.

1 In addition to seeking approval for payment of the above sums, the Trustee is seeking
2 retroactive approval for her payment to Old School Plumbing Company in the amount of \$455 on
3 December 31, 2015, for plumbing repairs made prior to close of escrow and authorized by an
4 operating order, and a payment to Pacific Gas & Electric Company in the amount of \$25.67 made on
5 January 14, 2016.

6 WHEREFORE the Trustee requests entry of an order authorizing the relief sought above.

7 DATED: February 5, 2016 DENTONS US LLP

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9 By: 

10 Charles P. Maher
11 Counsel for Marlene G. Weinstein, Trustee
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